Scott. 11-37—50,000—27-10-41.

E

Home (1947) Department.

170 SERIES.

P 1119

G.O. No. 2130

Dated 29-7-42

[Despatch Abstract.]

Jails - Buildings - Residential - Service taxes - Wardens employed in Jails, petty officers employed in schools and nursing orderlies employed in the Wellesley Sanotirum Jail, Bellary - Exemption from payment - Sanctioned.

C.F. 32.

J A I L Department

From (Name) Major G.S.Gill, O.B.E., I.M.S.,
Designation Insor. Genl. of Prisons,
Station Coimbatore.

Received 18/5/42 Registered

To
The Secretary to Government,
Home Department,
M a d r a s.

UNDER SECRETARY TO GOVERNMENT
14 MAY 1942
HOME DEPT.

Enclosures:

No. Roc. 2741-S2/41 dated 13th May 1942.

Sir,

Subject: Service Taxes - Exemption from the payment of - Warders - Special Subjail, Calicut - and those of other Jails and Schools - Orders requested.

The warders of the Special Sub Jail, Calicut have put in petitions requesting that they may be exempted from the payment of Service Taxes viz. Re.0-3-0 per month per head and to refund the service taxes so far collected from them. They represent that Government servants of the same or in some cases on higher grades in other departments are exempted from the payment of service taxes.

2. In this connection, I submit that Constables are exempted from the payment of service taxes in G.O. No.Ms.6457, Home Department, dated 16th December 1939 and this point was brought to the notice of Government in para 4 of this office letter R.O.C.No.2291/S2/39, dated 19th March, 1940 while recommending that the warders of the Penitentiary may also be exempted from the payment of Service Taxes. But Government in G.O.No.Ms.2418, Home, dated 30th May, 1941 while passing orders exempting the warders of the Penitentiary from the payment of scavenging charges and allowing them a free allowance of 60 gallons of water per day per head as in the case of City Constables stated that they did not see sufficient grounds for exempting the warders of the Penitentiary, from the payment of service taxes.

3. The warders employed in Jails are often compared by Government with those of the Police Constables and the warders are not allowed in any case more allowance than the Police Constables. For instance, in addition to the instance referred to in para 2 supra, the House Rent allowance for the Warders in lieu of rent free quarters was also restricted to the allowance granted to Police Constables (vide G.O.No.Ms.3389, Home Department, dated 11-7-1938). I submit that the warders employed in Jails and Petty Officers employed in Schools deserve to be exempted from the payment of service taxes as in the case of Police Constables and they may be exempted from payment of the taxes from 1-3-1939 as in the case of Police Constables and others.

4. Further, the Superintendent, Wellesley Sanatoriu Jail, Bellary informs me that the service taxes are not recover from the 6 Nursing Orderlies employed in his Jail as the Nursing Orderlies in Government Medical Institutions are exempted from the payment of service taxes. But the Executive Engineer wanted separate orders of Government exempting the Nursing Orderlies of the Wellesley Sanatorium Jail also from the payment of Service taxes. I therefore request that the Nursing Orderlies employed in the Wellesley Sanatorium Jail, Bellary may also be

be exempted from the payment of service taxes as in the case of Nursing Orderlies in other Government Medical Institutions. | B.

Sparshall 13742
FOR INSPECTOR GENERAL OF PRISONS.

S.15/5

Home Deptt.

Govt. No.
Rs. dt.

Subject: Jails. — Buildings - Residential — Service taxes — Warders employed in jails, Petty Officers employed in schools and Nursing orderlies employed in the Wellesley Sanatorium jail, Bellary - Exemption from payment sanctioned.

I

Read again:- Govt. No. 2418 Home dt 30-5-40. - Home (Jails)
Govt. Memo No. 3711 Home dt 10-9-40. - Home (Jails)

Read also.

II

(C. No. 13732 C/42) From the I.G. of Prisons, No. Rve. 2141/52/41, dt 13-5-42.

The Government are pleased to exempt Nursing orderlies employed in the Wellesley Sanatorium jail, Bellary and Special Sub jails warders employed in the various jails and Petty Officers employed in Schools Borstal and Central from the payment of service taxes, viz., water, drainage, lighting and scavenging taxes, in respect of the rent free quarters provided for them. This order will have effect from 1-3-39 in the case of Nursing (orderlies) employed in the C.S.J., Bellary and from the date of this order in the case of warders and Petty Officers. The concession will take effect from the date of this order.

Nos. 1, 3-4, 5-6.

32 B/F

Home (Jails) 30/6/42

Govt. Memo. dt. 1-7-42.

To The I.G. of Prisons.
" A.G. thro the Fin. Deptt.
" P.W.D.
(copy free)

3

C.F. 16.

Home Deptt

12/2917

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Jails. — Buildings — Residential — Service taxes — Warders employed in jails, petty officers employed in schools and nursing orderlies employed in the Wellesley Sanatorium jail, Bellary — Exemption from payment — Sanctioned.

READ AGAIN G.O. Ms. No. 2418, Home, dated 30-5-40 H 38-39 (P) 19

" " do 3711, Home " 10-9-40. H 33-35 (2) 19

READ *ALSO* :—

C No. 13732 C/41 From the I.G. of Prisons, No. Roc. 2741/52/41 dated 13-5- 19 42. H 1-2

" " " " " " 19

" " " " " " 19

Order — Ms. No. 2730, dated 29-7-42 19

Orders issued pl send draft only to C.B. 28/7/42

W & N. on pp 4-6 N.F

are directed to

The Government exempt the following subordinate staff of the jail depts from the payment of Service taxes, viz, water, drainage, lighting

lighting and scavenging taxes, in respect of the rent-free quarters provided for them :-

(1) Warders employed in the various gaols and special sub-gaols ;

(2) Petty Officers employed in Borstal and certified schools ; and

(3) nursing orderlies employed in the Wellesley Sanatorium gaol, Bellary.

2. The concession will take effect from the date of this order.

W and N on H 4-6 n.f.

W on p 4 n.f

8/7/42
Mo. 9.cer

To
The I.G. of Prisons
" A.G. and the Fin. Dept.
" P.W.D.
(Copy for stock file)

HOME DEPARTMENT.

C.No.13732C/42.

From the Inspector-General of Prisons, No.R.O.C. 2741/32/41, dated the 13th May 1942.

SUBJECT: JAILS - Buildings - Residential - Service Taxes - Exemption of warders and petty officers in jails and schools.

The requests of the I.G. of Prisons in his letter at pages 1-2 c.f. are:

(i) that warders employed in jails and petty officers employed in schools may be exempted from the payment of service taxes from 1st March 1939 as in the case of Police Constables and others; and

(ii) that the nursing orderlies of the Wellesley Sanatorium Jail may also be exempted from the payment of Service taxes as in the case of nursing orderlies employed in other Government medical institutions.

2. Request (i) above: Exemption of warder staff in jails and special sub-jails and of petty officers employed in schools from payment of service taxes.

Under F.R. 45-A, IV(b), a Government servant occupying quarters leased or owned by Government should pay (1) rent for the residence (standard rent or 10% of monthly emoluments, whichever is less) and (2) Municipal and other taxes payable by Government for the residence, not being in the nature of house or property tax. It was ordered in 1939 that water, drainage, lighting and scavenging taxes, though included in 'Property tax' levied on the buildings by local bodies, should for purposes of F.R.45-A, IV(b)(ii) be treated as service taxes and that they should be excluded from the standard rent and recovered from the occupants in addition to the standard rent or 10% of the emoluments as the case may be. The Government have power under clause (c) of F.R. 45A-V, issued in G.O. No. 231, Finance, dated the 10th July 1939, to waive recovery of the above taxes from any officer or class of officers. When issuing the G.O., it was considered that the question of exempting any officer or class of officers from payment of the taxes may be taken up, if any representations are received.

3. The executive officers in Jails, Borstal Schools and Certified Schools are provided with rent free quarters or given house rent allowance in lieu thereof. Under rule 406 in Part I of Volume II of the M.P.&.R. Manual, the subordinate staff are also entitled to free service from convict sweepers and water carriers in the matter of sweeping the compound, removal of filth and supply of water.

4. For purposes of rent free accommodation and house rent allowances, the warders in Jails and petty officers in the schools have been treated as on a par with the constables and head constables in the Police Department. The Government have in G.O. No. 6457, Home, dated the 16th December 1939 exempted head constables and constables from the payment of service taxes. But in G.O. No. 2418, Home, dated 30th May 1940, the Government have rejected the I.G.'s proposal to exempt the warders employed in the Penitentiary, Madras from the payment of service taxes. The Government have not also, in G.O. No. 3711, Home, dated 10th September 1940, accepted the I.G.'s proposal to exempt the officers and subordinates of the Jail Department from payment of service taxes when no services are rendered by the Municipal Bodies concerned. Please see in this connection the notes at pages 29-36 of (P) and at pages 27-32 of (Q).

5. The reasons adduced by the I.G. of Police for exempting constables and head constables from the payment of service taxes were that they were drawing a minimum living wage and could ill afford to pay the taxes. Fin., however, conceded the request on the ground that it would avoid the work involved in collecting petty sums from a number of individuals. Fin. had in the case of superior and subordinate staff in the Government houses and Nursing staff, house surgeons and house physicians, agreed to exempt them from the payment of service taxes as those officers were entitled to free water supply, sanitary and electric installations and free electric energy. Under rule 406 of the M.P.&.R. Manual, Vol. II, members of the Jail Staff are entitled to free supply of water, scavenging, etc. to their quarters. The warder staff in jails and petty officers in schools who are all low-pai Government servants and who have also been granted

and free water supply deserve to be exempted from the payment of the service taxes on the same grounds as those on which the superior subordinate staff in the Government houses and the nursing staff, house surgeons and house physicians were exempted from payment of the service taxes.

For orders whether in the circumstances, the I.G.'s request may be sanctioned. If so, the exemption may take effect from the date of the orders.

(Please see Finance Deputy Secretary's note at B on page 32 and para (iii) of the office note on page 34 of G.O. No. 2418, Home, dated the 30th May 1940. Theorders of Govt. are on pp.35-36 of that G.O.)

6. Request (ii): EXEMPTION OF NURSING ORDERLIES EMPLOYED IN THE WELLESLEY SANATORIUM JAIL, BELLARY, from the payment of service taxes.

In view of the orders in 3367, Public Health, dated 22nd September 1939 exempting members of the nursing staff employed in Government hospitals from payment of service taxes, this department may support the proposal of the Inspector-General of Prisons that similar concessions may be extended to the nursing orderlies employed in Wellesley Sanatorium Jail, Bellary with effect from 1st March 1939.

7. Finance should see for remarks.

V.A.
1.6.42.

P.V.J.
3.6.42

I find it difficult to distinguish between Police constables and jail warders in this matter. There is also an analogy with the case at 3, since Jail Staff enjoy free scavenging and water.

If it is decided to grant the concession it will be sufficient to do so from the date of the order.

C.F.V.W.
16.6.42.

jail warders in their quarters. There is also an analogy with the case of S[ub] jail staff enjoying free scavenging and water.

If it is decided to grant the concession it will be sufficient to do so from the date of the order.

Typed on page 3 ante

W

Home. No. 13732 C-1
16-6-42

Lim. (C.S.R.)

ASSISTANT SECRETARY
17 JUN 1942
FINANCE DEPARTMENT, COTY

The proposals of the Home dept. are:—

(1) to exempt the warders employed in jails and sub-jails and the petty officers employed in schools from payment of Service taxes; and

4171 Cost

(2) to extend the concession given to the nursing staff in Govt. Hospitals in respect of exemption from payment of Service taxes also to the nursing orderlies employed in the Wellesley Sanatorium jail, Bellary.

Items (1) above. The main argument advanced in support of the proposal is that as the warders and the petty officers are treated on a par with the Constable and head constables in the Police dept. for purposes of rent for accommodation, basement allce, free supply of water, scavenging etc

H 2-3 ante

and as it is difficult to distinguish between police constables and jails in regard to payment of Service taxes, the concession granted to the Police staff may be extended to the Jail staff also.

5

Attention is in this connection invited to this dept.'s note on pp. 29-32 of G.O. No. 248 Home D 30.5.40 wherein it has been pointed out that the question of treating the jail warders on a par with police head constables and constables had been raised several times previously, that the Govt. expressed the view that a comparison between jail and Police for purposes of supporting the argument that amenities provided for one service should also be provided for the other cannot be admitted and that the Head constables and Constables were exempted from payment of Service taxes mainly on the ground that it would avoid the work involved in collecting petty sums from a number of individuals. The Service tax comes to about 7 annas a month in the City and 3 annas a month in the mufassal. It should not be difficult for the jail staff to pay this small sum for the amenities they enjoy especially when they have been shown so many other concessions such as rent-free accommodation, house-rent allowance, free supply of water, free scavenging etc. On the other hand if exemption is granted, the extra cost to Govt. will be appreciable. In the circumstances this dept. may advise against the proposal.

But the Service taxes are so small in amount that it seems hard work while collecting them from the lower paid jail warders. The loss to Govt. will not be appreciable. Finance may kindly accept Home's proposal to exempt jail warders from this petty vexation.

P 23/6

→ W

Item (2) above. It is stated that Service taxes are not recovered from the 6 Nursing Orderlies employed in the Wellesley Sanatorium Jail, Bellary as the Nursing Orderlies in Govt. Medical institutions are exempted from the payment of Service taxes and

6

that Hty may also be exempted specifically from payment of Surrie taxes as in the case of Nursing ondenlin in the Govt. Medical Institutions Sina the Executive Engineer wants specific orders of the Govt. Submitted that this dept may agree to the proposal.

DIR
22.6.42

/ns/6 Home

/ns/6

NC

ASSISTANT SECRETARY TO GOVERNMENT
24 JUN 1942
HOME DEPARTMENT

16539 C
26.6.42
417/8821
16/6/42

UNDER SECRETARY TO GOVERNMENT
26 JUN 1942
HOME DEPT.

Home dept.

A Draft order is submitted on P.W.D. CF. for approval. [redacted]. The P.W.D may see before circulation

A

30/6/42.
1.7.42

/3/7 PW

Home No 13732-2
3/7/42

P.W.D.

U.S

The draft order may be permitted and the file returned to the Home Dept.

7/7/42

7/7/42

UNDER SECRETARY TO GOVERNMENT
VII
4 JUL 1942
PUBLIC WORKS DEPARTMENT
1402

UNDER SECRETARY TO GOVERNMENT
10 JUL 1942
HOME DEPT.

Home

Home Dept.

Submitted for orders as to ~~issue of draft before~~ ~~sup CF~~, or ~~for~~ circulation with reference A above.

Rl. Lang P/- 5 typed

10/7/42
10.7.42

/11/7

Y above.

Suld. Typed – vide HH-3 ante.

ASSISTANT SECRETARY TO GOVERNMENT
8 JUL 1942
HOME DEPARTMENT

1761 C
10.7.42

13/7/42
13.7.42

7

Let me see a clean revised
draft — the last receipt
& following sub. draft of the first
draft (1) . . (2) -- (3).
But put the revised part, since
they are by far the most unsatisfactory

CR 16/7/42

A revised draft is submitted.

18/7/42
20.7.42.

Fin. Sec accepts
the proposals in the draft
order which is for approval.
(The case is explained in detail
in the D.W. from p.1 ante.)

CR 22/7/42

A3 NH 23/7/42

A1 27.7.42

JH 27.7.42

[Issued as G.O. No. 2730, dated
29-7-42]

Draft sent C
C.9.B
28/7/42

close and
post away.
28/7/42

5/3/47